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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 1196 OF 2007
IN
WEALTH TAX APPEAL (L) NO. 373 OF 2007

The Commissioner of Wealth Tax ... Appellant

Versus

M/s. Premier Automobiles ... Respondent

Mr. R.A. Ashokan for Appellant.

Mr. Jitendra Singh wth Mr.K. Gopal for Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. This is a notice of motion for condoning delay of 416 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the approval for filing the appeal was granted on 6.10.2005 and thereafter the appeal was filed only on 23.2.2007. In our view, the period between 6.10.2005 and 23.2.2007 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**